

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO et al.,

Debtors.<sup>1</sup>

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

ORDER GRANTING THREE HUNDRED SIXTY-SIXTH OMNIBUS OBJECTION  
(NON-SUBSTANTIVE) OF THE COMMONWEALTH OF PUERTO RICO, THE PUERTO RICO  
HIGHWAYS AND TRANSPORTATION AUTHORITY, AND THE PUERTO RICO SALES  
TAX FINANCING CORPORATION TO CLAIMS ASSERTED AGAINST THE INCORRECT DEBTOR

Upon the *Three Hundred Sixty-Sixth Omnibus Objection (Non-Substantive) of the Commonwealth of Puerto Rico, the Puerto Rico Highways and Transportation Authority, and the Puerto Rico Sales Tax Financing Corporation to Claims Asserted Against the Incorrect Debtor* (Docket Entry No. 17913) (the “Three Hundred Sixty-Sixth Omnibus Objection”)<sup>2</sup> of the

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings given to such terms in the Three Hundred Sixty-Sixth Omnibus Objection.

Commonwealth of Puerto Rico (the “Commonwealth”), the Puerto Rico Highways and Transportation Authority (“HTA”), and the Puerto Rico Sales Tax Financing Corporation (“COFINA,” and together with the Commonwealth and HTA, the “Debtors”), dated August 20, 2021, for entry of an order reclassifying certain claims filed against the Commonwealth, as more fully set forth in the Three Hundred Sixty-Sixth Omnibus Objection and supporting exhibits thereto; and the Court having jurisdiction to consider the Three Hundred Sixty-Sixth Omnibus Objection and to grant the relief requested therein pursuant to section 306(a) of the Puerto Rico Oversight, Management, and Economic Stability Act (“PROMESA”);<sup>3</sup> and venue being proper pursuant to PROMESA section 307(a); and due and proper notice of the Three Hundred Sixty-Sixth Omnibus Objection having been provided to those parties identified therein, and no other or further notice being required; and each of the claims identified in the column titled “Asserted” in Exhibit A to the Three Hundred Sixty-Sixth Omnibus Objection having improperly identified the Commonwealth, COFINA, or HTA as obligor, when such claims are properly asserted, if at all, against the debtor(s) identified in the column titled “Corrected” in Exhibit A to the Three Hundred Sixty-Sixth Omnibus Objection; and the Court having determined that the relief sought in the Three Hundred Sixty-Sixth Omnibus Objection is in the best interest of the Debtors, its creditors, and all the parties in interest; and the Court having determined that the legal and factual bases set forth in the Three Hundred Sixty-Sixth Omnibus Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

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<sup>3</sup> PROMESA is codified at 48 U.S.C. § 2101 et seq. References to “PROMESA” section numbers in the remainder of this Order are to the uncodified version of the legislation.

ORDERED that the Three Hundred Sixty-Sixth Omnibus Objection is GRANTED as set forth herein; and it is further

ORDERED that the claims identified in the column titled “Asserted” in Exhibit A to the Three Hundred Sixty-Sixth Omnibus Objection are hereby reclassified to be claims asserted against the Title III debtor(s) indicated in the column titled “Correct” in Exhibit A; and it is further

ORDERED that the Debtors’ right to object to the Reclassified Claims is reserved; and it is further

ORDERED that Prime Clerk is authorized and directed, in the official claims register in the PROMESA cases, to move the claims identified in the column titled “Asserted” in Exhibit A to the Three Hundred Sixty-Sixth Omnibus Objection from the Title III case for the debtor(s) identified in the column titled “Asserted” in Exhibit A to the Three Hundred Sixty-Sixth Omnibus Objection to the Title III case for the debtor(s) identified in the column titled “Corrected” in Exhibit A to the Three Hundred Sixty-Sixth Omnibus Objection; and it is further

ORDERED that this Order resolves Docket Entry No. 17913 in Case No. 17-3283; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

SO ORDERED.

Dated: January 27, 2022

/s/ Laura Taylor Swain  
LAURA TAYLOR SWAIN  
United States District Judge